

IN THE SPECIFICATION

Please amend the paragraph at column 9, line 53 to column 10, line 7 as follows:

In FIGS. 1 and 2, the reference numeral 1 designates a P<sup>+</sup> substrate serving as a second semiconductor layer; 2 designates an N<sup>+</sup> layer; 3 designates an N<sup>-</sup> layer. The N<sup>+</sup> layer 2 and the N<sup>-</sup> layer 3 form a first semiconductor layer. The reference numeral 4 designates a semiconductor body comprised of the P<sup>+</sup> substrate 1, the N<sup>+</sup> layer and the N<sup>-</sup> layer 3; 5 designates a P<sup>+</sup> base layer serving as a first semiconductor region; 6 designates an N<sup>+</sup> emitter layer serving as a second semiconductor region; 7 designates a gate insulating film of silicon oxide; 8 designates a gate electrode of polysilicon serving as a gate; 9 designates a gate interconnection line of Al; 10 designates an emitter electrode of Al serving as a first main electrode; 11 designates guard rings which are P<sup>+</sup> diffusion regions; 12 designates a passivation film of PSG serving as an interlayer insulating film for isolation between the gate electrode 8 and the emitter electrode 10; 14 designates a surface protective film which is a semi-insulation film of silicon nitride for covering a peripheral area surface of the IGBT; 15 designates a channel stopper; 16 [designates] and 161 designate a silicon oxide film; 17 designates a polysilicon film; 18 designates a passivation film; and 19 designates a collector electrode serving as a second main electrode.

Please amend the paragraph at column 11, lines 26-32 as follows:

The oxide film 16 is then etched, if necessary, after photolithography process, and the gate insulating film 7 and silicon oxide film 161 of silicon oxide is formed by thermal oxidation. The gate electrode 8 of polysilicon is formed on the surface of the gate insulating film 7 after photolithography process (FIG. 8).